

**R277. Education, Administration.**

**R277-422. State Supported Voted Local Levy, Board Local Levy and Reading Improvement Program.**

**R277-422-1. Authority and Purpose.**

- (1) This rule is authorized by:
  - (a) Utah Constitution Article X, Section 3, which vests general control and supervision of public education in the Board;
  - (b) Section 53A-1-401, which allows the Board to make rules to execute the Board's duties and responsibilities under the Utah Constitution and state law;
  - (c) Subsection 53A-1-402(1)(e), which directs the Board to establish rules for:
    - (i) school productivity and cost effectiveness measures;
    - (ii) federal programs;
    - (iii) school budget formats; and
    - (iv) financial, statistical, and student accounting requirements.
- (2) The purpose of this rule is to specify requirements, timelines, and clarifications for:
  - (a) the state-supported voted local levy;
  - (b) the board local levy; and
  - (c) the reading improvement program.

**R277-422-2. Definitions.**

- (1) "Ad valorem property tax" means a tax based on the assessed value of real estate or personal property.
- (2) "Board local levy" means a tax levied by a local board in accordance with Section 53A-17a-164 to support a district's general fund.
- (3) "Free or reduced meal applications" means the applications received by a school district or charter school under the Board-supervised federal Child Nutrition Program.
- (4) "Local board" means the school board members elected to govern a school district.
- (5) "State-supported" means a formula-based state contribution of funds to the voted local levy program and the board local levy program as defined in Section 53A-17a-133 and Section 53A-17a-164.
- (6) "Voted local levy" means a state-supported program in which a voter-approved property tax levy under Section 53A-17a-133 is authorized to cover a portion of the costs within the general fund of the state-supported minimum school program in a district.
- (7) "Weighted pupil unit " or "WPU" has the same meaning as set forth in Subsection 53A-17a-103(8).

**R277-422-3. Requirements and Timelines for State-Supported Voted Local Levy and Board Local Levy.**

- (1) A local board may establish a state-supported voted local levy program following an election process in accordance with Section 53A-17a-133.
- (2) A local board which has approved voted local levy or voted leeway programs since 1965 may set an annual fiscal year fixed tax rate levy for the voted local levy equal to or less than the levy authorized by the election.
- (3) A district may budget and expend state and local funds received under the voted local levy or board local levy program within the school district's general fund as

unrestricted revenue.

(4) In order to receive state support for an initial voted local levy tax rate, a local board shall receive voter approval no later than December 1 prior to the commencement of the fiscal year of implementation of that initial voted local levy tax rate.

(5) If a school district qualifies for state support the year prior to an increase in its existing voted local levy; and:

(a) does not receive voter approval for an increase after June 30 of the previous fiscal year and before December 2 of the previous fiscal year; and

(b) intends to levy the additional rate for the fiscal year starting the following July 1; then

(c) the district may only receive state support for the existing voted local levy tax rate and not the additional voter-approved tax rate for the fiscal year commencing the following July 1; and

(d) shall receive state support for the existing and additional voter-approved tax rate for each year thereafter, as long as the district qualifies to receive state support.

**R277-422-4. K-3 Reading Achievement Program.**

(1) A district may participate in the K-3 Reading Achievement Program by submitting a plan in accordance with Section 53A-17a-150 and Rule R277-406.

(2) A school district shall calculate funding under the K-3 Reading Achievement Program using the following data:

(a) the most current numbers of final adjusted assessed valuations received from the Utah State Tax Commission;

(b) the year's tax collection rate, that corresponds to the year provided under Subsection (2)(a);

(c) the previous fiscal year's number of free and reduced price meal applications; and

(d) the current fiscal year total number of WPU's received by each school district for the basic school program.

**KEY: education, finance**

**Date of Enactment or Last Substantive Amendment: November 7, 2017**

**Notice of Continuation: September 13, 2017**

**Authorizing, and Implemented or Interpreted Law: Art X Sec 3; 53A-1-402(1)(e); 53A-1-401; 53A-17a-133; 53A-17a-164; 53A-17a-150**